

CLARK COUNTY SCHOOL DISTRICT REGULATION

R-3130

BUDGET ADMINISTRATION

- I. Procedures shall be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.
- II. The Superintendent of Schools has final responsibility for administration of the budget.
- III. Members of the Executive Cabinet are responsible for administration of budgets within their jurisdiction.

A. Revenue

Funds available for appropriations are governed by revenue which is dependent to a great extent on student enrollment. Enrollment is projected for the succeeding school year and estimates of revenue, based on the latest enrollment projections, are revised periodically during the current school year.

B. Appropriations

1. Department heads are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members.
2. School principals are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members. Schools shall receive appropriations as determined by budget formulas for the following budget line items:

Description

- a. Textbooks
- b. Library books and magazines
- c. Other library expenses
- d. Library computer supplies
- e. Library technical services
- f. Technical services

- g. Printing services
 - h. Computer supplies
 - i. Audiovisual supplies
 - j. Field trips
 - k. Instructional supplies
 - l. Special education instructional supplies
 - m. Medical supplies
 - n. Custodial supplies
 - o. Athletic supplies, boys
 - p. Athletic supplies, girls
 - q. Other activity expenses
 - r. Equipment
 - s. Postage
3. An initial allocation of a maximum of 75 percent of the estimated total appropriations for each budget line item, apportioned to each school, is made in June for the succeeding school year.
 4. The second (and last) allocation which is the remainder of the total allocation will be made at the end of October. It is determined by budget formulas now applied against the actual enrollment as of the Friday of the fourth week of the school year.
 5. Each principal, upon notification of the school's total adjusted appropriations, may, upon approval of the appropriate region superintendent or associate superintendent, reallocate the appropriations, provided minimum requirements are met, and any negative balances are covered.
 6. In addition to the aforementioned allotments, schools that experience growth of ten students or more between Friday of the fourth week of the school year and the Friday preceding the December holiday recess will receive allotments for the increased enrollment determined by budget formulas for budget line items for textbooks and instructional supplies as follows:

a. New schools

The sum of the regular per student appropriation for such budget line item, plus the growth appropriation for each budget line item.

b. Established schools

Regular per student appropriation for each budget line item.

7. The net balance at the end of the school year of all non-project, special education, and staff development budget line item appropriations to schools determines the carry-over allowed each school. The carry-over, which is in addition to the appropriations for the succeeding school year, may be allocated at the discretion of the principal and may not exceed the following amounts:

a. Elementary schools	\$5,000
b. Middle schools	\$6,500
c. Senior high schools	\$10,000

8. The Budget Department is responsible for the daily updating of the Budget Inquiry System. The System is available for use by department heads and school principals and indicates the status of budget appropriations, encumbrances, expenditures, and ending balances of all projects within the principal's responsibility, and contains several years of transaction detail.

C. Transfer of Budget Appropriations

1. Appropriation transfers between program classifications shall be by action of the Board of School Trustees upon recommendation of the Superintendent of Schools and as detailed in Nevada statutes as follows:
- a. At a regular meeting, the Board takes action regarding the change in the amount, accounts, programs, and funds.

- b. Sets forth the reasons for the transfer.
 - c. The action is recorded in the official minutes of the Board meeting.
2. Transfer of contingency reserve funds shall be by action of the Board at any regular Board meeting. Such transfers may not be authorized prior to September 15 of a school year and may only be to budget appropriation accounts for expenditures. (Expenditures may not be made directly from the contingency reserve.)
 3. Deferred appropriation transfers shall be by action of the Board upon recommendation of the Superintendent after the fourth week of the school year. Such transfers can be made at any regular Board meeting and are necessary to meet requirements of actual student enrollment.
 4. Appropriation transfers within program classifications are approved by the appropriate Executive Cabinet member upon request of the school principal or department head. These transfers are summarized and included in the official minutes.
 5. The Division of Finance and Operations is responsible for developing and implementing procedures for budget appropriation transfers.

Legal Reference:	NRS Chapter 354 Local Financial Administration NRS 387 Financial Support of School System
Review Responsibility:	Finance and Operations
Adopted:	3140: 10/3/63
Revised:	6/77; 9/1/78; 3/26/81; 10/9/86; 3/23/93;
Pol. Gov. Review:	6/28/01
Revised:	8/28/08